

A-Engrossed
House Bill 2781

Ordered by the House May 24
Including House Amendments dated May 24

Sponsored by Representative SMITH DB; Representatives LEVY, NEARMAN, RESCHKE (Presession filed.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure.

[Authorizes county court to order tax collector to cancel property taxes assessed on certain public real and personal property upon request of tax collector and district attorney who determine such taxes to be wholly uncollectible.]

Cancels outstanding ad valorem property taxes and interest assessed on property transferred from federal government to port district.

Cancels ad valorem property taxes and interest that have been outstanding since before January 1, 2012, assessed on real property owned by port without working waterfront, provided tax collector has exhausted all remedies provided by law for collection.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to uncollectible property taxes; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. (1) Outstanding ad valorem property taxes, and interest on the taxes, assessed on real property, the ownership of which was transferred, from the federal government to a port district formed under ORS chapter 777, by the assessor of the county in which the real property is located, are hereby canceled.

(2) Ad valorem property taxes, and interest on the taxes, assessed on real property owned by a port without a working waterfront formed under ORS chapter 777, that have been outstanding since a date prior to January 1, 2012, are hereby canceled, provided the tax collector of the county in which the property is located has exhausted all remedies provided by law for collection of the taxes and interest.

SECTION 2. Section 1 of this 2021 Act is repealed on January 2, 2023.

SECTION 3. This 2021 Act takes effect on the 91st day after the date on which the 2021 regular session of the Eighty-first Legislative Assembly adjourns sine die.

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.